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An Act To Clarify the Property Tax Exemption for Family Burial Grounds

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 13 MRSA §1142, as amended by PL 1991, c. 412, §1, is further amended to read:

§ 1142. Family burying grounds

When a person appropriates for a family burying ground a piece of land containing not more than 1/4 of an acre, causes a description of it to be recorded in the registry of deeds of the same county or by the clerk of the town where it is situated and substantially marks the bounds of the burying ground or encloses it with a fence, it is exempt from attachment, taxation and execution. No subsequent conveyance of it is valid while any person is interred in the burying ground; but it must remain to the person who appropriated, recorded and marked that burying ground and to that person's heirs as a burial place forever. If property surrounding a burying ground appropriated pursuant to this section is conveyed, the property is conveyed by the person who appropriated the property or by an heir of that person and the conveyance causes the burying ground to be inaccessible from any public way, the conveyance is made subject to an easement for the benefit of the spouse, ancestors and descendants of any person interred in the burying ground. The easement may be used only by persons to walk in a direct route from the public way nearest the burying ground to the burying ground at reasonable hours.

Sec. 2. 36 MRSA §656, sub-§1, ¶K is enacted to read:

K. Family burying grounds as described in Title 13, section 1142.

Sec. 3. Application. This Act applies to property tax years beginning on or after April 1, 2007.

SUMMARY

This bill exempts family burying grounds of 1/4 of an acre or less from property taxation.